## Form **F-66 (IA-2)** (6-30-2015)

## STATE OF IOWA

2015 **FINANCIAL REPORT** FISCAL YEAR ENDED **JUNE 30, 2015** 

CITY OF **WATERLOO** , IOWA

16200701000000 CHIEF FINANCIAL OFFICER 715 MULBERRY STREET WATERLOO, IA 50703

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, **PLEASE** 

DUE: December 1, 2015

Mary Mosiman, CPA **Auditor of State State Capitol Building** 

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State

Des Moines, IA 50319-0004 **RETURN TO** and federal agencies. **ALL FUNDS** Item description Governmental Proprietary Total actual Budget (a) (b) (c) (d) **Revenues and Other Financing Sources** Taxes levied on property 38,901,557 38,901,557 39,200,603 Less: Uncollected property taxes-levy year **Net current property taxes** 38,901,557 38,901,557 39,200,603 (362,370)-362,370 Delinquent property taxes 7,325,760 7,325,760 6,992,576 TIF revenues 17,352,504 17,352,504 Other city taxes 17,132,306 1,294,160 1,403,239 2,275 1,405,514 Licenses and permits 1,475,659 40,720 1,516,379 1,285,162 Use of money and property 26,002,531 295,626 26,298,157 35,571,382 Intergovernmental 7,574,967 16,495,865 24,070,832 24,524,486 Charges for fees and service Special assessments 211,889 211,889 239,500 3,541 6,154,226 6,150,685 5,861,179 Miscellaneous 22,431,537 28,536,344 6,104,807 28,711,349 Other financing sources Total revenues and other sources 128,467,958 22,942,834 160,812,703 151,410,792 **Expenditures and Other Financing Uses** Public safety 30,643,491 30,643,491 31,692,140 26,980,270 26,980,270 27,630,891 Public works 404,111 478,185 Health and social services 404,111 11,402,078 Culture and recreation 10,638,002 0 10,638,002 11,609,949 11,609,949 12,915,287 Community and economic development 0 6,309,657 5,747,310 5,747,310 General government 0 14,835,268 14,712,870 14,712,870 Debt service 0 23,142,793 23,142,793 30,753,343 Capital projects **Total governmental activities** expenditures 123,878,796 123,878,796 136,016,849 17,315,749 19,410,662 Business type activities 17,315,749 **Total ALL expenditures** 141,194,545 155,427,511 123,878,796 17,315,749 Other financing uses, including transfers out 10,884,251 3,156,292 14,040,543 16,305,477 **Total ALL expenditures/And** other financing uses 20,472,041 155,235,088 171,732,988 134,763,047 Excess revenues and other sources over (Under) Expenditures/And other financing uses -3,824,296 -6,295,089 2,470,793 -10,920,285 Beginning fund balance July 1, 2014 64,099,681 86,850,290 22,750,609 86,850,290 25,221,402 Ending fund balance June 30, 2015 57,804,592 83,025,994 75,930,005 Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 0 held in Private Purpose Trust funds and \$ held in Pension Trust Funds: \$ 12,815 held in agency funds which were not budgeted and are not available for city operations. Indebtedness at June 30, 2015 Indebtedness at June 30, 2015 Amount - Omit cents Amount - Omit cents General obligation debt 93,076,447 Other long-term debt Revenue debt 1,480,000 Short-term debt TIF Revenue debt 1,724,860 General obligation debt limit 182,982,157 **CERTIFICATION** THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF Signature of city clerk Date Published/Posted Mark (x) one X Date Published Date Posted Printed name of city clerk Number Extension Area Code Telephone 291-4323 Suzy Schares, CMC, City Clerk 319 Signature of Mayor or other City official (Name and Title) Date signed PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR	R ENDED JUNE 30, 2015		CITY OF WAT	TERLOO			GAAP te by entering an X	in the appropriate bo	N-GAAP = CASH on this sheet ONL	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary Co	GRAND TOTA (Sum of cols. (g) and (h))	. Line
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
1	Section A - TAXES										1
2	Taxes levied on property	20,205,775	11,231,491		7,464,291			38,901,557		38,901,55	<b>57</b> 2
3	Less: Uncollected property taxes - Levy year	0	0					0			0 3
4	Net current property taxes	20,205,775	11,231,491		7,464,291	0		38,901,557	T		57 4
5	Delinquent property taxes	-190,819	-106,970		-64,581			-362,370	T	01 -362,37	<b>70</b> 5
6	Total property tax	20,014,956	11,124,521		7,399,710	0	(	38,539,187		38,539,18	<b>87</b> 6
	TIF revenues			7,325,760				7,325,760	T	7,325,76	<del>60</del> 7
	Other city taxes										
8	Utility tax replacement excise taxes	873,340			295,864			1,658,522	T		
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	3,469,645						3,469,645		15 3,469,64	
10	Parimutuel wager tax							0		30	0 10
11	Gaming wager tax	1,329,376						1,329,376		30 1,329,37	
12	Mobile home tax	38,371	21,409		12,970			72,750		19 72,75	
13	Hotel/motel tax	1,204,320						1,204,320		19 1,204,32	
14	Other local option taxes		9,617,891					9,617,891	T	9,617,89	
15	TOTAL OTHER CITY TAXES	6,915,052	10,128,618	0	308,834	0	(	17,352,504	0	17,352,50	<mark>04</mark> 15
16	Section B - LICENSES AND PERMITS	1,376,840	26,399					1,403,239	2,275 T	29 1,405,51	<b>14</b> 16
17	Section C - USE OF MONEY AND PROPERTY										17
18	Interest	61,927	30,569	13,708	9,346	53,970		169,520	40,720 U		<b>40</b> 18
19	Rents and royalties	1,039,158	191,585		64,296			1,295,039	U.	1,295,03	<b>39</b> 19
20	Other miscellaneous use of money and property	11,100						11,100	U	20 11,10	
21								0			0 21
22	TOTAL USE OF MONEY AND PROPERTY	1,112,185	222,154	13,708	73,642	53,970	(	1,475,659	40,720	1,516,37	<b>79</b> 22
23											23
24	Section D - INTERGOVERNMENTAL										24
25											25
26	Federal grants and reimbursements										25 26
27	Federal grants	184,149	2,486,674					2,670,823	В	39 2,670,82	
28	Community development block grants		2,168,157					2,168,157		50 2,168,15	
29	Housing and urban development		4,565,719		86,364			4,652,083		50 4,652,08	
30	Public assistance grants	122,513						142,979	22,002 B		
31	Payment in lieu of taxes		_					0		30	0 31
32								0			0 32
33	Total Federal grants and reimbursements	306,662	9,241,016	0	86,364	0		9,634,042	22,002	9,656,04	44 33
34											34
34 35 36											35
36											36
37											37
38											38
39											39
40											40



Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30	, 2015 Continued	ı	CITY OF WAT	TERLOO			GAAP	x	NON-C	GAAP = CASH B	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		7,113,026					7,113,026		C46	7,113,026	44
45												45
46												46
47												47
48	Other state grants and reimbursements	40.004						40.004		L 000	40.004	48
49	State grants	48,681						48,681		C89	48,681	49
50	Iowa Department of Transportation		2,976,275					2,976,275		C89 C89	2,976,275	
51 52	Iowa Department of Natural Resources Iowa Economic Development Authority		181,534 3,778,417			+		181,534 3,778,417		C89	181,534 3,778,417	51 52
53	CEBA grants		3,770,417			+		3,770,417		C89	3,770,417	53
54	Commercial & Industrial Replacement Claim	481,981	270,046	80,046	170,309			1,002,382		C89	1,002,382	54
55	Substance Abuse Grants	235,321		00,040	170,303	1		235,321		C03	235,321	55
56	State share - Public Assistance Grants	10,986						10,986			10,986	
57	State share - Beer/Liquor	116,597						116,597			116,597	
58	State Share Been Elquei	110,007				†		0			0	58
59								0			0	59
60	Total state	893,566	14,319,298	80,046	170,309	0	(	15,463,219	0		15,463,219	
61		,	, , ,		-,			-,,,	-			61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	59,695	5					59,695		D89	59,695	64
65	Township contributions	39,406	3					39,406		D89	39,406	65
66	Fire/EMT service							0		D89	0	66
67	Local government reimbursements	317,312	488,857					806,169	273,624		1,079,793	
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	416,413	488,857	0	0	0	(	905,270	273,624		1,178,894	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	1,616,641	24,049,171	80,046	256,673	0	(	26,002,531	295,626		26,298,157	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	12,901,627		12,901,627	
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking	483,894						483,894		A6Ø	483,894	
78	Airport	186,571	105,047					291,618		AØ1	291,618	
79	Landfill/garbage							0	3,594,238		3,594,238	
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,	2015 Continued		CITY OF WA	TERLOO			GAAP	x	NON-	GAAP = CASH	3ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
	Section E - CHARGES FOR FEES AND SERVICE - Continued										1	81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:							_		_	1	88
89	Nursing home							0		A89	0	89
90	Police service fees	184,611						184,611		A89	184,611	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	174,288						174,288		A89	174,288	
93	Ambulance charges	1,868,282						1,868,282		A89	1,868,282	
94	Sidewalk street repair charges	73,314						73,314		A44	73,314	94
95	Housing and urban renewal charges		88,786					88,786		A5Ø	88,786	
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	134,802						134,802		A89	134,802	
100	Park, recreation, and cultural charges	3,373,989						3,373,989		A61	3,373,989	100
101	Animal control charges	53,828						53,828		A89	53,828	101
102	Other charges - Specify							0			0	102
103	Service charges - Planning, Engineering, Traffic, Street	747,194	100,361					847,555			847,555	103
104	TOTAL CHARGES FOR SERVICE	7,280,773	294,194	0	)	0	(	7,574,967	16,495,865	5	24,070,832	
105												105
106	Section F - SPECIAL ASSESSMENTS	211,889						211,889		U01	211,889	106
107	Section G - MISCELLANEOUS											107
108	Contributions	322,989				240,550		563,539		U99	563,539	108
109	Deposits and sales/fuel tax refunds	315,953	143,045	196,020	157,234	4 631,454		1,443,706	3,541	U99	1,447,247	109
110	Sale of property and merchandise	ŕ	ŕ	·				0	•	U11	0	
111		230,477						230,477		U30	230,477	111
112	Internal service charges	3,093,201	50,000					3,143,201		NR	3,143,201	
113	Other miscellaneous - Specify		·					0			0	113
114	Black Hawk County Solid Waste Commission Equity Distributions							0			0	114
115	Other	769,341	421					769,762			769,762	
116		,						0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	4,731,961	193,466	196,020	157,234	872,004	(	6,150,685	3,541		6,154,226	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30,	2015 Continued	:	CITY OF WAT	ΓERLOO			GAAP	х	NON-0	BAAP = CASH	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	43,260,297	46,038,523	7,615,534	8,196,093	925,974	0	106,036,421	16,838,027		122,874,448	
122	a di la atuen emanghia agungea											122
	Section H - OTHER FINANCING SOURCES	40.000	204 200					200,000	1 711	ND	004 704	123
124 125	Proceeds of capital asset sales Proceeds of long-term debt (Excluding TIF internal borrowing)	18,692	261,388			8,110,914		280,080 8,110,914	1,711 6,103,096		281,791 14,214,010	
126	Proceeds of anticipatory warrants or other short-term debt					0,110,914		0,110,914	0,103,090	A89	14,214,010	126
127	Regular transfers in and interfund loans	7,482,169			3,239,305	;		10,721,474		7,00	10,721,474	
128	Internal TIF loans and transfers in	168,038		125,500	2,776,261			3,319,069			3,319,069	
129		. 33,030		0,000	=,,201	210,210		0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	7,668,899	261,388	125,500	6,015,566	8,360,184	0	22,431,537	6,104,807		28,536,344	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	50,929,196		7,741,034	14,211,659		-	128,467,958	22,942,834		151,410,792	
133	(Guill of lines 121 and 101)	30,323,130	40,200,011	7,771,007	14,211,000	7,200,100	<u> </u>	120,407,000	22,042,004		101,410,732	133
	Beginning fund balance July 1, 2014	25,015,370	15,923,266	2,704,587	1,296,398	19,160,060	0	64,099,681	22,750,609		86,850,290	
135			,,	_, ,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.,,,		,,,			,,	135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	75,944,566	62,223,177	10,445,621	15,508,057	28,446,218	0	192,567,639	45,693,443		238,261,082	136
137												137
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCA	AL YEAR ENDED JUNE :	80, 2015	CITY OF WA	TERLOO			GAAP		NON-C	GAAP = CASH I	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue		Capital projects	Permanent (f)	Total governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY	(a)	(D)	(c)	[ (d)	(e)	(1)	1 (9) 1	(11)		(1)	1
	Police department/Crime prevention — Current operation	13,594,668	2,453,008		1			16,047,676		E62	16,047,676	2
3	Purchase of land and equipment	10,004,000	2,400,000		1			0		G62	0	3
4	Construction							0		F62	0	4
	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	96,400						96,400		E89	96,400	8
9	Purchase of land and equipment	00,100						0		G89	0,100	9
	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
	Fire department — Current operation	9,010,530	2,112,247					11,122,777		E24	11,122,777	
14	Purchase of land and equipment	2,12 2,12 2	, ,					0		G24	0	14
15	Construction							0		F24	0	15
	Ambulance — Current operation	2,016,069						2,016,069		E32	2,016,069	
17	Purchase of land and equipment	,= =,===						0		G32	0	17
	Building inspections — Current operation	1,151,101						1,151,101		E66	1,151,101	
19	Purchase of land and equipment	, ,						0		G66	0	19
20	Construction							0		F66	0	20
	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
	Animal control — Current operation	209,468						209,468		E32	209,468	
25	Purchase of land and equipment	,						0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	
29	, i							0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	26,078,236	4,565,255	C	0	0		30,643,491			30,643,491	40

42 Roads, bridge 43 Purchase 44 Construct 45 Parking meter 46 Purchase 47 Construct 48 Street lighting 49 Traffic control 50 Purchase 51 Construct 52 Snow remova 53 Purchase 54 Highway engin 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public v	PENDITURES AND OTHER FINANCING USES FOR FISCAL	YEAR ENDED JUNE 30, 201	5 Continued	TERLOO			GAAP		NON-C	BAAP = CASH E	3ASIS	
42 Roads, bridge 43 Purchase 44 Construct 45 Parking meter 46 Purchase 47 Construct 48 Street lighting 49 Traffic control 50 Purchase 51 Construct 52 Snow remova 53 Purchase 54 Highway engin 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public v 66 Purchase 67 Construct 68 69 70 71 71 72	Item description	General	Special revenue	TIF special revenue		Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
42 Roads, bridge 43 Purchase 44 Construct 45 Parking meter 46 Purchase 47 Construct 48 Street lighting 49 Traffic control 50 Purchase 51 Construct 52 Snow remova 53 Purchase 54 Highway engin 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public v 66 Purchase 67 Construct 68 69 70 71 71 72		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
43 Purchase 44 Construct 45 Parking meter 46 Purchase 47 Construct 48 Street lighting 49 Traffic control 50 Purchase 51 Construct 52 Snow remova 53 Purchase 54 Highway engin 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public v 66 Purchase 67 Construct 68 69 70 71 71	— PUBLIC WORKS							1				41
44 Construct 45 Parking meter 46 Purchase 47 Construct 48 Street lighting 49 Traffic control 50 Purchase 51 Construct 52 Snow remova 53 Purchase 54 Highway engin 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public w 66 Purchase 67 Construct 68 69 70 71 72	dges, sidewalks — Current operation		6,453,410					6,453,410		E44	6,453,410	42
45 Parking meter 46 Purchase 47 Construct 48 Street lighting 49 Traffic control 50 Purchase 51 Construct 52 Snow remova 53 Purchase 54 Highway engin 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public ve 66 Purchase 67 Construct 68 69 70 71 72	nase of land and equipment		22,269					22,269		G44	22,269	
46 Purchase 47 Construct 48 Street lighting 49 Traffic control 50 Purchase 51 Construct 52 Snow remova 53 Purchase 54 Highway engin 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public v 66 Purchase 67 Construct 68 69 70 71 72		212,653	10,505,759					10,718,412		F44	10,718,412	
47 Construct 48 Street lighting 49 Traffic control 50 Purchase 51 Construct 52 Snow remova 53 Purchase 54 Highway engin 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public v 66 Purchase 67 Construct 68 69 70 71 72	eter and off-street — Current operation	383,970						383,970		E60	383,970	45
48 Street lighting 49 Traffic control 50 Purchase 51 Construct 52 Snow remova 53 Purchase 54 Highway engin 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public v 66 Purchase 67 Construct 68 69 70 71 72	nase of land and equipment							0		G60	0	46
49 Traffic control 50 Purchase 51 Construct 52 Snow remova 53 Purchase 54 Highway engin 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public w 66 Purchase 67 Construct 68 69 70 71 72			100 100					0		F60	0	47
50 Purchase 51 Construct 52 Snow remova 53 Purchase 54 Highway engin 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public ve 66 Purchase 67 Construct 68 69 70 71 72	ting — Current operation		468,127					468,127		E44	468,127	
51 Construct 52 Snow remova 53 Purchase 54 Highway engin 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not an incident of a construct 61 Construct 62 Garbage (if not an incident of a construct 63 Purchase 64 Construct 65 Other public work 66 Purchase 67 Construct 68 69 70 71 72	trol safety — Current operation		1,404,236					1,404,236		E44	1,404,236	
52 Snow remova 53 Purchase 54 Highway engit 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public v 66 Purchase 67 Construct 68 69 70 71 72	nase of land and equipment		9,859					9,859		G44	9,859	
53 Purchase 54 Highway engir 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not construct 60 Purchase 61 Construct 62 Garbage (if not construct 63 Purchase 64 Construct 65 Other public version 66 Purchase 67 Construct 68 69 70 71 72			4.055.404					4.055.404		F44	0	51
54 Highway engil 55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not lead to lea	oval — Current operation		1,355,404					1,355,404		E44	1,355,404	52
55 Purchase 56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not an	nase of land and equipment							0		G44	0	53
56 Construct 57 Street cleanin 58 Purchase 59 Airport (if not of the construct 60 Purchase 61 Construct 62 Garbage (if not of the construct 63 Purchase 64 Construct 65 Other public vices 66 Purchase 67 Construct 68 69 70 71 72	ngineering — Current operation							0		E44	0	54
57 Street cleanin 58 Purchase 59 Airport (if not 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public v 66 Purchase 67 Construct 68 69 70 71 72	nase of land and equipment							U		G44	0	55
58 Purchase 59 Airport (if not a 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public v 66 Purchase 67 Construct 68 69 70 71 72								0		F44	0	56
59 Airport (if not 60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public v 66 Purchase 67 Construct 68 69 70 71 72	ning — Current operation							0		E81	0	57
60 Purchase 61 Construct 62 Garbage (if not 63 Purchase 64 Construct 65 Other public vi 66 Purchase 67 Construct 68 69 70 71 72	nase of land and equipment	000,000	000.400					4 004 000		G81	0	58
61 Construct 62 Garbage (if no 63 Purchase 64 Construct 65 Other public v 66 Purchase 67 Construct 68 69 70 71 72	not an enterprise) — Current operation	890,939	200,100					1,091,039		E01	1,091,039	
62 Garbage (if no 63 Purchase 64 Construct 65 Other public v 66 Purchase 67 Construct 68 69 70 71 72	nase of land and equipment		901,289					901,289		G01	901,289	
63 Purchase 64 Construct 65 Other public v 66 Purchase 67 Construct 68 69 70 71 72			328,398					328,398		F01	328,398	
64 Construct 65 Other public v 66 Purchase 67 Construct 68 69 70 71 72	f not an enterprise) — Current operation							0		E81	0	62
65 Other public v 66 Purchase 67 Construct 68 69 70 71 72	nase of land and equipment							0		G81	0	63
66 Purchase 67 Construct 68 69 70 71 72		0.040.057						0.040.057		F81	0.040.057	64
67 Construct 68 69 70 71 72	ic works — Current operation	3,843,857						3,843,857		E89	3,843,857	65
68 69 70 71 72	nase of land and equipment							0		G89 F89	0	66 67
69 70 71 72	UUCUOII							U		F 69	0	
70 71 72								0			0	68 69
71 72								0			0	70
72								0			0	70
								0			0	71
1 10 1								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
	AL PUBLIC WORKS	5,331,419	21,648,851	0	0	0	-	26,980,270			26,980,270	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YE	AR ENDED JUNE 30, 201	5 Continued	CITY OF WA	TERLOO			GAAP		X NON-C	GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of Line col. (g)) No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)
	Section C — HEALTH AND SOCIAL SERVICES										81
	Welfare assistance — Current operation							0		E79	0 82
83	Purchase of land and equipment							0		G79	0 83
	City hospital — Current operation							0		E36	0 84
85	Purchase of land and equipment							0		G36	0 85
86	Construction							0		F36	0 86
	Payments to private hospitals — Current operation							0		E36	0 87
88	Health regulation and inspections — Current operation	75,000						75,000		E32	<b>75,000</b> 88
89	Purchase of land and equipment							0		G32	0 89
90	Construction							0		F32	0 90
	Water, air, and mosquito control — Current operation							0		E32	0 91
92	Purchase of land and equipment							0		G32	0 92
93	Construction				-			0		F32	0 93
94	Community mental health — Current operation							0		E32	0 94
95	Purchase of land and equipment							0		G32	0 95
96	Construction	222 ///						0		F32	0 96
	Other health and social services — Current operation	329,111			-			329,111		E79	329,111 97
98	Purchase of land and equipment				-			0		G79	0 98
99	Construction				-			0		F79	0 99
100					-			0			0 100
101					-			0			0 101
102				_				0			0 102
103	TOTAL HEALTH AND SOCIAL SERVICES	404,111	0	0	0	0		0 404,111			404,111 103
104											104
105											105
106											106
107											107
108											108
109											109
110											110
111											111
112											112 113
113 114											113
114											114
115											115
116											116
117											117
118											118
119											119
120											120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR END	DED JUNE 30, 2015	Continued	CITY OF WAT	ERLOO			GAAP	[	X NON-C	GAAP = CASH I	3ASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
	Section D — CULTURE AND RECREATION											121
	Library services — Current operation	2,640,161						2,640,161		E52	2,640,161	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
	Museum, band, theater — Current operation	1,226,512	2					1,226,512		E61	1,226,512	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	2,801,634						2,801,634		E61	2,801,634	127
128	Purchase of land and equipment	79,890						79,890		G61	79,890	128
129	Construction	60,857						60,857		F61	60,857	129
130	Recreation — Current operation	3,005,153	3					3,005,153		E61	3,005,153	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	50,000						50,000		E03	50,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	773,795	5					773,795		E61	773,795	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	10,638,002	2 0	0	0	0		10,638,002			10,638,002	139
	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	902,229	517,472					1,419,701		E89	1,419,701	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		7,253,375					7,253,375		E50	7,253,375	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction		15,385					15,385		F50	15,385	147
148	Planning and zoning — Current operation	537,836	6					537,836		E29	537,836	
149	Purchase of land and equipment	·						0		G29	0	149
150	Other community and economic development — Current operation	349,826	6	205,500				555,326		E89	555,326	150
151	Purchase of land and equipment	·						0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			1,828,326				1,828,326		E89	1,828,326	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	1,789,891	7,786,232	2,033,826	0	0	(	11,609,949			11,609,949	
155 156 157 158			Revenue Fund w	e expended out of t vithin the Communit ent program's activ	y and Economic							155 156 157 158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EN	IDED JUNE 30, 2015	Continued	CITY OF WA	TERLOO			GAAP		X NON-G	BAAP = CASHI	BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT	\y	(-)	(-)	(-/	1 (-7 ]	(-)	1 (9/ 1	(/			159
160	Mayor, council and city manager — Current operation	662,692						662,692		E29	662,692	160
161	Purchase of land and equipment	24,384						24,384		G29	24,384	161
162	Clerk, Treasurer, financial administration — Current operation	1,038,287						1,038,287		E23	1,038,287	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
	Legal services and city attorney — Current operation	305,436						305,436		E25	305,436	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	514,430						514,430		E31	514,430	
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
	Tort liability — Current operation	1,550,567						1,550,567		E89	1,550,567	
	Other general government — Current operation	1,638,918	12,596					1,651,514		E89	1,651,514	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	5,734,714		0	0	0		0 5,747,310			5,747,310	
	Section G — DEBT SERVICE		194		14,712,676			14,712,870			14,712,870	
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	194	0	14,712,676	0		0 14,712,870			14,712,870	182
	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
	Infrastructure		10,772,524			2,090,367		12,862,891			12,862,891	184
	Buildings & Improvements		427,012			3,595,295		4,022,307			4,022,307	
	Vehicles & Equipment					2,141,619		2,141,619			2,141,619	186
187	Subtotal Regular Capital Projects	0	11,199,536	0	0	7,827,281		0 19,026,817			19,026,817	
188	— TIF CAPITAL PROJECTS — Specify										0	188
	TIF Districts - Economic Development					4,115,976		4,115,976			4,115,976	-
190								0			0	190
191	Outstate TIE Conital Products	_				4.445.070		0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	4,115,976		0 4,115,976			4,115,976	
193	TOTAL CAPITAL PROJECTS	0	11,199,536	0	0	11,943,257		0 23,142,793			23,142,793	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	49,976,373	45,212,664	2,033,826	14,712,676	11,943,257		0 123,878,796			123,878,796	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR	ENDED JUNE 30, 20	15 Continued	CITY OF WA	ΓERLOO			GAAP	X	NON-0	GAAP = CASH E	BASIS
Line No.	Item description	General	Special revenue	TIF Special revenue (c)	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation									E91	0	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								8,631,634	E80	8,631,634	201
202	Purchase of land and equipment							_	96,167	G80	96,167	202
203	Construction							_	604,915		604,915	
204	Electric — Current operation							_	, , , ,	E92	0	204
205	Purchase of land and equipment							_		G92	0	205
206	Construction									F92	0	206
	Gas Utility — Current operation							_		E93	0	207
208	Purchase of land and equipment							=		G93	0	208
209	Construction							_		F93	0	209
210	Parking — Current operation							_		E60	0	210
211	Purchase of land and equipment							_		G60	0	211
212	Construction							_		F60	0	212
	Airport — Current operation							_		E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction							=		F01	0	215
216	Landfill/Garbage — Current operation							=	3,359,974	E81	3,359,974	216
217	Purchase of land and equipment	_							488,305		488,305	217
218	Construction							_		F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment							_		G36	0	220
221	Construction							_		F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment							_		G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation							_		E03	0	225
226	Purchase of land and equipment							=		G03	0	226
	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment							_		G50	0	228
229	Construction							_		F50	0	229
230	Storm water — Current operation							_		E80	0	230
231	Purchase of land and equipment							_		G80	0	231
232	Construction							_		F80	0	232
233								_				233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR EN	IDED JUNE 30, 2015	Continued	CITY OF WA	TERLOO			GAAP	x	NON-0	GAAP = CASHI	BASIS
Line No.	Item description	General (a)	Special revenue	TIF special revenue	Debt service	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.	\ /			\	\ /	\		\		\	237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,236,362		1,236,362	242
243	Enterprise Capital Projects								2,898,392		2,898,392	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify							-				245
246											0	246
247											0	247
248											0	248
249		_									0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								17,315,749		17,315,749	
252			I					1				252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	49,976,373	45,212,664	2,033,826	14,712,676	11,943,257	C	123,878,796	17,315,749		141,194,545	253
	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	83,013	7,482,169					7,565,182	3,156,292		10,721,474	
256	Internal TIF loans/repayments and transfers out	125,500	, , , , ,	3,193,569				3,319,069	-,, -		3,319,069	-
257		,		, ,				0			0	257
258	TOTAL OTHER FINANCING USES	208,513	7,482,169	3,193,569	0	0	C	10,884,251	3,156,292		14,040,543	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	50,184,886	52,694,833	5,227,395	14,712,676	11,943,257	(	134,763,047	20,472,041		155,235,088	259
260	[ Call	00,101,000	02,001,000	0,221,000	1 1,1 12,010	11,010,201		101,100,011	20, 112,011		100,200,000	260
	Ending fund balance June 30, 2015:											261
	Governmental:											262
263	Nonspendable	323,781	298,879	0	0	ا ما		622,660			622,660	263
264	Restricted	9,225,813		4,764,793	795,381	18,079,002		46,457,804			46,457,804	
265	Committed	0,220,013	10,032,013	+,70 <del>4</del> ,793	7 33,361	10,073,002		10,437,004			10, <del>101,004</del>	265
266	Assigned	4,928,886	1,862,267	453,433	0	0		7,244,586			7,244,586	266
267	Unassigned	11,281,200	-6,225,617	0	0	-1,576,041		3,479,542			3,479,542	267
268	Total Governmental	25,759,680	9,528,344	5,218,226	795,381	16,502,961	(	57,804,592			57,804,592	268
	Proprietary	==,: ==,===	-,0=0,011	-,-:0,-20		,,		,00.,002	25,221,402		25,221,402	269
270	Total ending fund balance June 30, 2015	25,759,680	9,528,344	5,218,226	795,381	16,502,961	C	57,804,592	25,221,402		83,025,994	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	75,944,566		10,445,621	15,508,057		C	192,567,639	45,693,443		238,261,082	271
272				-		-						272

Part III				EXPENDITURE				OF WATERLOO								
				nditures made to es in part II. <i>Ente</i>				I governments o	n a r	reimbursement or	cost	sharing basis.				
		·		· 	1	,										
	Pι	ırpose		nt paid to other governments										Purpose		Amount paid to State
	Corr	ection		•										Highways	L44 \$	
		lth		116,075										All other	L89 \$	0
		nways nsit subsidies		1,376,691												
		aries		27,390												
		ce protection		136,427												
		erageitation		0												
	All o	ther	M89													
Part IV		LARIES AND V			vaid t	o all employees	of vo	ur government h	ofor	e deductions of s	ocial	security				
	_						_	_		and operated by you		=				
	as v	well as salaries	and wa	ages of municipa	l emp	oloyees charged	to co	onstruction proje	cts.							
											ſ		Δ		1-	
											-	ZØØ	A	mount - <i>Omit cent</i>	S	
		Total salaries a	nd wag	ges paid								\$		34,0	64,050	
Part V	DE	DT OHTSTAND	NING I	SCIIED AND DE	TID	ED										
Part V	DE	DI OUISTANL	JING, I	SSUED, AND RE		ED										
A. Long-term debt				Debt during the fi	iscal y	/ear				Debt Outstar	nding	JUNE 30, 2015				
		Debt											l		<u> </u>	Interest poid
		outstanding JULY 1,		Issued		Retired		General		TIF		Revenue		Other		Interest paid this year
Purpose		2014						obligation		revenue						
	19U	(a)	29U	(b)	2011	(c)	4011	(d)	4011	(e)	4011	(f)	4011	(g)	104	(h)
1. Water utility	19U \$	1,125,000			39U \$	360,000	49U \$		49U \$		49U \$	765,000	49U \$		191 \$	44,640
	19U		29U		39U		49U		49U		49U		49U		I89	
2. Sewer utility	1011	1,910,000			2017	1,195,000			4011		4011	715,000			100	38,703
3. Electric utility	19U		29U		39U		49U		49U		49U				192	
	19U		29U		39U		49U		49U		49U				193	
4. Gas utility	4011		0011		0011		4011		4011		4011				10.4	
<b>5.</b> Transit-bus	19U		29U		39U		49U		49U		49U				194	
6. Industrial	19T		24T		34T				44T		44T				189	
Revenue	19T		0.47		0.4T				4 4 T		4.4T				100	
<ol><li>7. Mortgage revenue</li></ol>	191		24T		34T				44T		44T				189	
	19U		29U		39U		49U		49U		49U		49U		189	
8. TIF revenue	1011	1,869,549			2011	144,689	4011		4011	1,724,860			4011		100	87,459
Other-Specify  9. Corp Purpose	19U	90,725,000	29U	14,000,000	39U	11,985,000	49U	92,740,000	49U		49U		49U		189	2,580,092
HUD	19U		29U		39U		49U		49U		49U		49U		I89	
10. IDED	19U	157,018	29U		2011	76,001	49U	81,017	49U		49U		49U		189	10,363
11.	130	255,430			39U	0	490	255,430			490		490		109	0
Employees	19U		29U		39U		49U		49U		49U		49U		189	
12.	19U	12,309	29U		39U	12,309	49U	0	49U		49U		49U		189	265
13.	130		230		390		430		430		430		490		109	
	19U		29U		39U		49U		49U		49U		49U		I89	
14. Total long-term																
debt		96,054,306	5	14,000,000		13,772,999		93,076,447		1,724,860		1,480,000		0		2,761,522
B. Short-term debt	t		•									mount - Omit cer	nts		•	
	Out	standing as of J	II II Y 1	2014				61V \$				(	)			
	Out	stariding as or c	OLI I	, 2014				φ 64V					)			
		tstanding as of						\$					)			
Part VI				GENERAL OBL All Property By Class				1			1	Amount - Omit cent	s l			
		A	ctual v	aluation Janua	ry 1,			\$		3,659,6	43,1	45		x .05 = \$		182,982,157
Part VII	CA	SH AND INVES	TMEN	T ASSETS AS OF	•	JUNE 30, 2015										
Type o	f asse	et .		Bond and		Bond construction		Amount - Omit cen Pension/retireme		all other funds		Total				
<b>3</b> 1			i	nterest funds		funds		funds		funds						
				(a)		(b)		(c)		(d)		(e)				
Cash and invest																
cash on hand, Cl checking and sav																
Federal securities	_	-														
securities, State																
government secu other securities.			WØ1		W31					W61						
real property.			\$		\$											
REMARKS			Ψ	1,522,616	Ψ	31,558	3,934		0	49,851		82,933 V98	3,276			
This report is prepar	ed usi	ing a modified cas	h basis	(budgetary basis) a	nd the	erefore, total cash a	nd in	vestments shown a	bove	e of \$82,933,276 doe			for			
all funds as reported		-		·												
	_				_		_		_		_		_			